## IN THE CLAIMS

1. (Currently amended) A durable sound absorbing panel having surface burning resistance qualities for use in a structure having an environmental area, the panel comprising:

a panel substrate having a first face and a second face, the second face opposing the first face and substantially concealed from the environmental area when installed <u>in the structure</u>, <u>wherein the second face is not viewable from the environmental area when installed in the structure</u>;

the panel substrate, supported from [[a]] the structure, the panel substrate including a plurality of apertures spread across the surface of the panel substrate to extend from the first face to the second face;

a non-woven fibrous material attached to the first face of the panel substrate and applied such that the apertures are covered by the non-woven fibrous material;

the non-woven fibrous material is positioned such that nearly complete exposure of the material occurs when installed, permitting viewing of an aesthetically pleasing surface of the fibrous material from the environmental area of the structure,

wherein the panel resists fire spread and smoke development, wherein airflow rate resistance through the panel is about 900 mks rayls to about 1050 mks rayls, wherein airflow rate resistance through the non-woven fibrous material is about 100 mks rayls to about 600 mks rayls.

- 2. (Original) The sound absorbing and surface burn resistant panel of claim 1, wherein the non-woven fibrous material is attached to the first face of the panel substrate with an adhesive.
- 3. (Original) The sound absorbing and surface burn resistant panel of claim 1, wherein the apertures include a first group having a first size and a second group having a second size.

- 4. (Previously presented) The sound absorbing and surface burn resistant panel of claim 3, wherein the apertures of the first group of apertures and the second group of apertures have sizes ranging from about 0.039 inches to about 0.117 inches.
  - 5. (Cancelled)
  - 6. (Cancelled)
- 7. (Original) The sound absorbing and surface burn resistant panel of claim 1, wherein the panel includes at least two side edges, each having a flange for connection to a suspended ceiling grid, wherein the suspended ceiling grid includes a plurality of grid members interconnected to form panel openings, the grid members suspended from the structure with hangers.
- 8. (Original) The sound absorbing and surface burn resistant panel of claim 3, wherein the apertures include a third group having a third size.
- 9. (Currently amended) An interior finishing panel for use in a building structure comprising:
- a semi-rigid panel substrate supported by its edges with minimal panel substrate flex, the panel substrate having a first face and a second face opposing the first face, the second face being substantially concealed when the finishing panel is installed within the building structure;
- a first set of apertures in the panel substrate having a first size, wherein the second face is not viewable from an environmental area of the building structure when the finishing panel is installed within the building structure;
- a non-woven fibrous material attached to the first face of the panel substrate covering the first set of apertures, the fibrous material being substantially visible when installed in the

building structure, wherein the panel resists fire spread and smoke development, wherein airflow rate resistance through the panel is about 900 mks rayls to about 1050 mks rayls, wherein airflow rate resistance through the non-woven fibrous material is about 100 mks rayls to about 600 mks rayls.

- 10. (Original) The interior finishing panel of claim 9, wherein the non-woven fibrous material is attached to the first face of the panel substrate with an adhesive.
- 11. (Original) The interior finishing panel of claim 9, wherein the apertures have sizes ranging from about 0.039 inches to about 0.117 inches.
  - 12. (Cancelled)
  - 13. (Cancelled)
- 14. (Original) The interior finishing panel of claim 9, wherein the panel includes at least two side edges each having a flange for connection to a suspended ceiling grid, wherein the suspended ceiling grid includes a plurality of grid members interconnected to form panel openings, the grid members suspended from the structure with hangers.
- 15. (Original) The interior finishing panel of claim 9, wherein the panel includes a second set of apertures formed on the panel substrate having a second size.
- 16. (Previously presented) The interior finishing panel of claim 15, wherein the panel includes a third set of apertures formed on the panel substrate having a third size.

17. (Currently amended) An interior finishing panel for use in a building structure comprising:

a semi-rigid panel substrate having an exterior face and an interior face, opposing the exterior face,

the interior face is substantially concealed when the panel is installed in the building structure, wherein the interior face is not viewable from an environmental area of the building structure when the finishing panel is installed in the building structure;

a plurality of apertures having a first size passing through the panel substrate and extending across the faces; a non-woven fibrous material permanently adhered to the exterior face of the panel substrate, and positioned to cover the apertures,

an aesthetically pleasing surface of the fibrous material is substantially visible when the panel is installed in the building structure, wherein the panel resists fire spread and smoke development, wherein airflow rate resistance through the panel is about 900 mks rayls to about 1050 mks rayls, wherein airflow rate resistance through the non-woven fibrous material is about 100 mks rayls to about 600 mks rayls.

- 18. (Original) The interior finishing panel of claim 17, wherein the non-woven fibrous material is attached to the exterior face of the panel substrate with an adhesive.
- 19. (Original) The interior finishing panel of claim 17, wherein the apertures have sizes ranging from about 0.039 inches to about 0.117 inches.
  - 20. (Cancelled)
  - 21. (Cancelled)

- 22. (Original) The interior finishing panel of claim 17, wherein the panel include at least two side edges each having a flange for connection to a suspended ceiling grid, wherein the suspended ceiling grid includes a plurality of grid members interconnected to form panel openings, the grid members suspended from the structure with hangers.
- 23. (Original) The interior finishing panel of claim 17, wherein the panel includes a second set of apertures passing through the panel substrate having a second size.
- 24. (Previously presented) The interior finishing panel of claim 23, wherein the panel includes a third set of apertures formed on the panel substrate having a third size.
- 25. (Currently amended) A durable sound absorbing ceiling system having fire resistive qualities for use in a structure having an environmental area, the system comprising:
- a plurality of grid members interconnected to form a grid, the grid members being suspended from the structure;
- a panel substrate having a first face and a second face, the second face opposing the first face and substantially concealed from the environmental area when installed <u>in the structure</u>, <u>wherein the second face is not viewable from the environmental area when installed in the structure</u>;

the panel substrate, supported from the grid, the panel substrate including a plurality of apertures spread across the surface of the panel substrate to extend from the first face to the second face;

a non-woven fibrous material attached to the first face of the panel substrate and applied such that the apertures are covered by the non-woven fibrous material;

the non-woven fibrous material is positioned such that nearly complete exposure of the material occurs when installed, permitting viewing of <u>an aesthetically pleasing surface of the</u> material from the environmental area of the structure, wherein the panel resists fire spread and

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smoke development, wherein airflow rate resistance through the panel is about 900 mks rayls to about 1050 mks rayls, wherein airflow rate resistance through the non-woven fibrous material is about 100 mks rayls to about 600 mks rayls.

26. (Original) The durable sound absorbing ceiling system of claim 25, wherein the non-woven fibrous material is attached to the first face of the panel substrate with an adhesive.

27. (Original) The durable sound absorbing ceiling system of claim 25, wherein the apertures include a first group having a first size and a second group having a second size.

28. (Previously presented) The durable sound absorbing ceiling system of claim 27, wherein the apertures of the first group of apertures and the second group of apertures have sizes ranging from about 0.039 inches to about 0.117 inches.

29. (Cancelled)

30. (Cancelled)

31. (Original) The durable sound absorbing ceiling system of claim 25, wherein the panel includes at least two side edges, each having a flange for connection to a suspended ceiling grid, wherein the suspended ceiling grid includes a plurality of grid members interconnected to form panel openings, the grid members suspended from the structure with hangers.

32. (Original) The durable sound absorbing ceiling system of claim 27, wherein the apertures include a third group having a third size.

- 33. (Original) The durable sound absorbing ceiling system of claim 25, wherein the second face includes a layer of porous insulation material.
- 34. (Original) The durable sound absorbing ceiling system of claim 25, wherein the apertures are selected from a group consisting of circular, square, triangular, rectangular and oval.
- 35. (Previously presented) The sound absorbing and surface burn resistant panel of claim 1, wherein the panel substrate is self-supporting.
- 36. (Previously presented) The interior finishing panel of claim 9, wherein the panel substrate is self-supporting.
- 37. (Previously presented) The interior finishing panel of claim 17, wherein the panel substrate is self-supporting.
- 38. (Previously presented) The durable sound absorbing ceiling system of claim 25, wherein the panel substrate is self-supporting.
- 39. (Currently amended) The sound absorbing and surface burn resistant panel of claim 1, wherein the panel substrate is made of a material selected from the group consisting of metal and polycarbonate.
- 40. (Currently amended) The interior finishing panel of claim 9, wherein the panel substrate is made of a material selected from the group consisting of metal and polycarbonate.
- 41. (Currently amended) The interior finishing panel of claim 17, wherein the panel substrate is made of a material selected from the group consisting of metal and polycarbonate.
- 42. (Currently amended) The durable sound absorbing ceiling system of claim 25, wherein the panel substrate is made of a material selected from the group consisting of metal and polycarbonate.

- 43. (Currently amended) The sound absorbing and surface burn resistant panel of claim 1, wherein the panel substrate is made of a material selected from the group consisting of metal.
- 44. (Previously presented) The interior finishing panel of claim 9, wherein the panel substrate is made of metal.
- 45. (Previously presented) The interior finishing panel of claim 17, wherein the panel substrate is made of metal.
- 46. (Previously presented) The durable sound absorbing ceiling system of claim 25, wherein the panel substrate is made of metal.
- 47. (Currently amended) The sound absorbing and surface burn resistant panel of claim [[1]] 55, wherein the panel substrate is made of metal and the non-woven fibrous material comprises a polymer selected from the group consisting of polyester, nylon6, and polyethylene.
- 48. (Currently amended) The interior finishing panel of claim [[9]] <u>56</u>, wherein <u>the panel substrate is made of metal and</u> the non-woven fibrous material comprises a polymer selected from the group consisting of polyester, nylon6, and polyethylene.
- 49. (Currently amended) The interior finishing panel of claim [[17]] <u>57</u>, wherein <u>the</u> <u>panel substrate is made of metal and</u> the non-woven fibrous material comprises a polymer selected from the group consisting of polyester, nylon6, and polyethylene.
- 50. (Currently amended) The durable sound absorbing ceiling system of claim [[25]] <u>58</u>, wherein <u>the panel substrate is made of metal and</u> the non-woven fibrous material comprises a polymer selected from the group consisting of polyester, nylon6, and polyethylene.
  - 51. (New) The interior finishing panel of claim 1, wherein the panel substrate is opaque.
  - 52. (New) The interior finishing panel of claim 9, wherein the panel substrate is opaque.
  - 53. (New) The interior finishing panel of claim 17, wherein the panel substrate is opaque.
- 54. (New) The durable sound absorbing ceiling system of claim 25, wherein the panel substrate is opaque.

- 55. (New) The sound absorbing and surface burn resistant panel of claim 1, wherein the panel includes at least two side edges, each side edge having an upwardly extending flange for connection to a suspended ceiling grid, each upwardly extending flange comprising a vertical portion, wherein the suspended ceiling grid comprises a plurality of grid members interconnected to form panel openings, the grid members suspended from the structure with hangers, wherein the non-woven fibrous material extends upwardly along the flanges.
- 56. (New) The interior finishing panel of claim 9, wherein the panel includes at least two side edges, each side edge having an upwardly extending flange for connection to a suspended ceiling grid, each upwardly extending flange comprising a vertical portion, wherein the suspended ceiling grid comprises a plurality of grid members interconnected to form panel openings, the grid members suspended from the structure with hangers, wherein the non-woven fibrous material extends upwardly along the flanges.
- 57. (New) The interior finishing panel of claim 17, wherein the panel include at least two side edges, each side edge having an upwardly extending flange for connection to a suspended ceiling grid, each upwardly extending flange comprising a vertical portion, wherein the suspended ceiling grid comprises a plurality of grid members interconnected to form panel openings, the grid members suspended from the structure with hangers, wherein the non-woven fibrous material extends upwardly along the flanges.
- 58. (New) The durable sound absorbing ceiling system of claim 25, wherein the panel includes at least two side edges, each side edge having an upwardly extending flange for connection to a suspended ceiling grid, each upwardly extending flange comprising a vertical portion, wherein the suspended ceiling grid comprises a plurality of grid members interconnected to form panel openings, the grid members suspended from the structure with hangers, wherein the non-woven fibrous material extends upwardly along the flanges.

- 59. (New) The sound absorbing and surface burn resistant panel of claim 55, wherein spacing between the panels ranges from 0 to 3/8 inch.
- 60. (New) The interior finishing panel of claim 56, wherein spacing between the panels ranges from 0 to 3/8 inch.
- 61. (New) The interior finishing panel of claim 57, wherein spacing between the panels ranges from 0 to 3/8 inch.
- 62. (New) The durable sound absorbing ceiling system of claim 58, wherein spacing between the panels ranges from 0 to 3/8 inch.